

California Film & Television Tax Credit Program



EXPENDITURE SUMMARY REPORT

QUEUE #:
CFC Use Only:
DATE RECEIVED:

Section 1: APPLICANT INFORMATION

Production Title:		Today's Date:	
*Applicant Entity or Individual/Title (if Individual):			
Production Company Name (if different from Applicant):			
Applicant Address:			
City:		State:	ZIP:
Country:	Email:		
Phone:	Cell phone:	Fax:	
Taxpayer ID #:	Seller's Permit #: (If applicable)	Copyright Registration #:	

Type of Entity:

<input type="checkbox"/> Corporation	<input type="checkbox"/> Subchapter S Corporation
<input type="checkbox"/> Limited Liability Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Individual Proprietorship	<input type="checkbox"/> Other _____

* The Applicant is any corporation, partnership, limited partnership, limited liability corporation (LLC) or other entity or individual that is principally engaged in the production of the "qualified motion pictures" and that controls the film or television program during pre-production, production, and post-production. The Applicant is the qualified taxpayer who, upon final approval, will receive the Tax Credit Certificate.

Section 2: PRODUCTION INFORMATION

A. Primary Production Company / Studio Representative		<input type="checkbox"/> Check here if same as Applicant; Skip to Section 2B
Name:		Title:
Company Name:		
Company Address:		
City:		State: ZIP:
Country:	Email:	
Phone:	Cell phone:	Fax:

B. Payroll Service		
Company Name:		
Paymaster:		
Address:		
Email:	Phone:	Fax:
C. Distributor - Domestic or International (if known)		
Company Name:	Contact Name:	
Email:	Phone:	
C. Agreed Upon Procedures - CPA Firm Information		
CPA Firm:		
CPA:	License or Practice Privilege Permit # :	
Address:		
Email:	Phone:	Fax:

Section 3: ELIGIBILITY DETERMINATION

A. Production Schedule		
Start Date of Pre-Production:	Start Date of Principal Photography:	End Date of Post-Production:
Wrap Date:	Projected or Actual Release Date:	
B. Principal Photography (PP) Days		
a. Total PP Days in Los Angeles area:	d. Total non-CA PP days:	
b. Total PP Days outside 30-mile studio zone:	e. Total PP days (c+d):	
c. Total CA PP days (a+b):	f. Total % CA PP days (c ÷ e x 100):	
g. Total CA 2nd unit / stunt / VFX days:		

List California counties, outside of studio zone, where filming occurred:

List any locations, outside of CA, where filming occurred (state/country):

Section 4: PRODUCTION STATISTICS

A. Labor Statistics for In-State Work	
Total # of Cast Members:	Total Cast Man-Days**:
Total # of "Base" Crew Members*:	Total Crew Man-Days**:
Total # of Qualified & Non-Qualified CA Residents:	Total Extras / Stand-ins Man-Days**:
Total # of Qualified & Non-Qualified Non-residents:	Total # of CA Vendors:

* Base crew is the average number of staff and shooting crew employed per day.

** The sum of the number of days, full or partial, a person is estimated to work.

B. California Taxable Spend / Taxes Withheld

Qualified & non-qualified expenditures on goods & services, including taxes, that are subject to CA sales or use taxes (non-wage):

Total state income taxes withheld on qualified AND non-qualified wages:

C. Total Production Budget

Total California Expenditures (Qualified AND Non-Qualified):

D. Employment Diversity Information

Note: Complete the information for cast and crew (do not include extras) to the extent possible and based only upon information provided by the individual cast and crew members in their payroll start information.

	# of Hires		# of Days Worked	
	Male	Female	Male	Female
Asian Pacific				
Black				
Caucasian				
Latino / Hispanic				
Native American Indian				
Unknown / Other				
TOTAL				

Section 5: TAX CREDIT ALLOCATION**A. Qualified Expenditures**

a1. Qualified Wages & Fringes (excluding post):	a2. Qualified Wages & Fringes - Post-Production only:	a3. Total Qualified Wages & Fringes: (a1+a2)
b1. Qualified (Non-Wage) Spend (excluding post):	b2. Qualified (Non-Wage) Spend Post-Production only:	b3. Total Qualified (Non-Wage) Spend: (b1+b2)
c1. Total Qualified Expenditures (excluding post): (a1+b1)	c2. Total Qualified Expenditures Post-Production only: (a2+b2)	c3. Total Qualified Expenditures:

B. Tax Credit Allocation Due

	x		=	
Total Qualified Expenditures		Eligible Tax Credit		
		Enter .20 or .25		

Note: Calculate tax credit allocation utilizing applicable qualified expenditure percentage for your production.
 25 % - Independent Productions & Relocating TV Series 20 % - Other Qualified Motion Pictures

Credit Allocation Letter Amount: _____

FINAL CREDIT ALLOCATION (whichever is less): _____

Section 6: REQUIRED MATERIALS CHECKLIST

- ☐ CFC Form F Expenditure Summary Report - Paper copy
- ☐ Proof of copyright registration of the screenplay or teleplay OR proof of copyright registration of the motion picture, television series or television movie - Paper copy & electronic PDF file
- ☐ Post-production facility letter - Signed paper copy
- ☐ Verification of in-state work for visual effects, titles, post-sound, digital effects - Signed paper copy
- ☐ Cast, Crew, and Vendor Lists - Electronic PDF file
- ☐ Main and end title final "checker" - Electronic PDF file
- ☐ Agreed Upon Procedures Report prepared by independent, licensed CPA - Signed paper copy & electronic PDF
- ☐ New Television Series: Documentation verifying initial distribution on basic cable
- ☐ MOW: Documentation evidencing initial distribution on television, broadcast in one part
- ☐ Miniseries: Documentation evidencing initial distribution on television of 2 or more episodes and a total running time of at least 150 program minutes
- ☐ 5 Production Stills - Electronic copy
- ☐ EPK (if available)

All electronic files must be submitted on a CD or USB flashdrive along with paper documentation.

Section 7: SIGNATURE

I certify under penalty of perjury under the laws of the State of California that I examined this application including all attachments and that, to the best of my knowledge, its content is true and correct.

Signature of Qualified Taxpayer / Representative

Date

Printed Name and Title